



# NEWS

State of Delaware  
Department of Finance  
Division of Revenue  
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**FOR IMMEDIATE RELEASE**

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**FOR FURTHER INFORMATION**

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**DOVER MAN PLEADS GUILTY  
TO POSSESSING UNTAXED CIGARETTES**

Wilmington, DE – A Dover man pleaded guilty in New Castle County Superior Court today to one misdemeanor count of possessing untaxed cigarettes in Delaware, said Patrick T. Carter, Director of the Delaware Division of Revenue.

Peter Ng, 24, was indicted in October 2004 after an investigation by the Delaware Division of Revenue revealed that he had 300 cartons of cigarettes in his possession, upon which Delaware tax had not been paid or Delaware cigarette tax stamps were not affixed.

The estimated retail value of the cigarettes was \$9,000.00, of which \$1,650.00 in taxes – 55 cents per pack – should have been paid.

Today, NCC Superior Court Judge James T. Vaughn placed Ng on probation before judgment for the offense.

The seizure of the cigarettes and subsequent legal action followed an anonymous tip to the Division of Revenue's Criminal Investigation Unit. With the help of agents from the U.S. Postal Inspection Service and the state Division of Alcohol and Tobacco Enforcement, authorities were able to determine that Ng traveled from Dover to Wilmington to obtain the cigarettes, which had been purchased from an Internet website of a cigarette retailer.

Ng was subsequently detained as he collected his cigarettes from a Wilmington-area Post Office. He was unable to provide evidence – both at the time and since – that the appropriate taxes on the 300 cartons in his possession were ever paid.

In Delaware, no person other than a tax stamp-affixing agent can have in their possession 10 or more packs of cigarettes upon which Delaware tax has not been paid, or a Delaware tax stamp in the proper amount is not affixed.

Possession of untaxed cigarettes in Delaware carries a penalty of up to \$1,000.00 or 90 days in jail, or both. In the event of a conviction, the cigarettes are automatically forfeited to the state.

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